<u>REMARKS</u>

Claims 1-3, 5-10, 24-27, 29-31, 33-34, 65-68, 70-72, 74-75, 77-80, 82-83 and 85-99 are pending. This includes Independent Claims 1, 6, 7, 8, 9, 10, 65, 77 and 78.

Objection to Claim 78 Pursuant to 37 C.F.R. § 1.75(c)

As suggested by the Examiner, Claim 78 has been rewritten in independent form and now reads:

A pharmaceutical composition which comprises a compound of formula (I), wherein the compound is (+)-Sodium 2-ethoxy-3-[4-[[3-methyl-4-oxo-3,4-dihydro-2-quinazolinyl]methoxy]phenyl]propanoate and a pharmaceutically acceptable carrier, diluent or excipient.

Rejection of Claims 10 and 70 Pursuant to 35 U.S.C. § 112

Without commenting on the propriety of the rejection, Claim 10 has been amended to delete the following phrase: prepared according to the process of claim 6, claim 7, claim 8 or claim 9.

Claim 70 has been amended as suggested by the Examiner and now reads:

A method for the treatment of disorders related to Syndrome X, which comprises administering an effective amount of formula (I) as defined in claim 24 to a patient in need thereof.

Rejection of Claims 100-111 pursuant to 35 U.S.C. § 112

Without commenting on the propriety of the rejection, Claims 100 – 111 have been cancelled.

Applicants respectfully submit that the present application is in complete condition for allowance and favorable action, therefore, is respectfully requested.

Examiner Balasubramanian is invited and encouraged to telephone the undersigned, however, should any issues remain after consideration of this Response.

Date: March 6, 2008

Please charge any additional fees required to Deposit Account No. 04-1403.

Respectfully requested,

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